GOVERNMENT OF INDIA
THE ADDL. COMMISSIONER OF INCOME TAX (HQ)(Admin.)
O/o THE PR.CHIEF COMMISSIONER OF INCOME TAX (GUJ), AHMEDABAD
Room No. 211-A, 2nd floor, Aaykar Bhavan, Ashram Road, Ahmedabad

No.Pr.CC/ABD/Addl.CIT(HQ)(Admln)/RTI/ASY/2023-24 **28/03/2024**

ORDER UNDER SECTION 19 OF THE RTI ACT, 2005

(1)	Name of the Applicant	Abhimanyu Singh Yadav
(2)	Address of the Applicant	Room No. 113, Aaykar Bhawan, Race course, Ring Road, Rajkot, Gujarat, PIN - 360001
(3)	Appeal Registration No	CCITA/A/E/24/00013
(4)	Date of receipt of appeal	06/03/2024
(5)	Date of Order	**28 /03/2024**

Shri Abhimanyu Singh Yadav **(herein after referred as "the appellant)** has filed First RTI appeal bearing Registration No. CCITA/A/E/24/00013 dated 06.03.2024. The said appeal is filed against RTI reply supplied vide Order u/s 7(1) of the RTI Act, 2005 bearing F.No. PCCIT-GUJ/DC(HQ)(Admn.)/91 Vol.I/ASY/2023-24 dated 12.02.2024 by the DCIT(HQ)(Admin) & CPIO in respect of the RTI application dated 17.01.2024 file by the appellant.

2. The details of information sought by the appellant vide RTI application dated 17.01.2024 and the information supplied by the CPIO & DCIT (HQ)(Admin), Ahmedabad vide order dated 12.02.2024 are as under:-

Sr. No.	***Information sought***	***Information provided in respect of Gujarat Region.***
1.	Is there any guideline exist on record with office of Pr. Chief Commissioner of Income-tax issued by Government of India that where the authenticity of electronic record is challenged and a demand of certificate u/s. 65B(4) of Indian Evidence Act, 1872 is raised, how such cases are handled and who will issue certificate u/s. 65B(4).	The provisions of section 65B(4) of Indian Evidence Act, 1872 is applicable for all Central/State Government departments and necessary guidelines in this regard is available at the concerned repository/portal of the concerned department. The procedure of issuing certificate u/s. 65B(4) of Indian Evidence Act, 1872 is routinely followed by the Investigation Wing during the course of search/survey action as the sanctity of the electronic data is liable to be questioned before the court of law.
2.	In the case of APAR representation of Abhimanyu Singh Yadav, Addl.CIT for the period of 22/11/2022 to 31/03/2023, the APAR is an electronic record only, whether any certificate u/s. 65B(4) exist as on	The SPARROW portal is an online system not only for submitting the performance appraisal by the officer but also for reporting officer and reviewing

	date when the same was finalized after deciding the representation, which make it an admissible record and documentary evidence at time of adjudication of representation and for future use, if it exists, please provide the copy of the same.	officer to base their comments in the portal on the officer reported upon. This online system is managed by National Informatics Centre (NIC) which is under the control of the Government of India. Therefore, the authenticity of the documents generated through SPARROW portal cannot be doubted.

3. The Facts of the case are as follows:

i. The CPIO has provided response in generality, whereas, applicant sought specific information about the manner in which "demand of cases of certificate u/s 65B of Indian Evidence Act, 1872 are handled" and "who will issue certificate u/s 65B(4) of the Indian Evidence Act, 1872". The CPIO has provided reply with regard to investigation wing related reply and failed to provide necessary guidelines available with. The CPIO failed in providing requested information in clause (i) of the Application, please, allow me to get the specific requested information.

ii. The applicant has requested to provide information of existence of certificate u/s 65B(4) for authenticity of electronic record as on date of finalization of representation on APAR furnished by Abhimanyu Yadav, Addl. CIT for period from 22-11-22 to 31-03-2023 disposed of. In response to second requested information the CPIO has stated that there is no need of obtaining certificate for information provided on online portal system. The certificate u/s 65B(4) is to be issued for authenticity of electronic record, there is no exemption provided for online portal system or person specified. The CPIO has turned the reply to issue of authenticity of SPARROW portal in place of authenticity of electronic record put on SPARROW Portal.

Therefore, aggrieved by response of CPIO, appellant would prefer this appeal before the first appellate authority with following grounds of appeal.

4. Grounds of Appeal.

1. The CPIO failed in providing requested information in clause (i) relating to "manner in which 65B(4) certificate request handled" and "person who issued certificate u/s 65B(4) of Indian Evidence Act, 1872", please, allow me to get requested information.

2. The CPIO failed in providing requested information in clause (ii) of "existence of certificate u/s 65B(4) of Indian Evidence Act, 1872 on finalization of APAR representation made by Abhimanyu Yadav, Addl CIT for period from 22-11-22 to 31-03-2023, please, allow me to get requested information or denial of having / generated such certificate for electronic record."

5. Discussions & Findings:

I have carefully considered the facts on records & contentions in the appeal application filed by the appellant and reply submitted by the CPIO vide RTI order dated 12.02.2024 and materials available on records. Thus, based on the available records with this office, the point wise information is as below

Point No.(1)- As far as point No. (1) of Grounds of Appeal is concerned, vide RTI reply dated 12.02.2024 your goodself were already apprised of the fact that the provisions of section 65B (4) of the Indian Evidence Act, 1872 is applicable to all Government departments and necessary instructions in this regard can be obtained from the repository/portal of the department concerned. Further, with regard to the request for information as to *"how the case would be handled in case there is demand of certificate u/s 65B (4) of the Indian Evidence Act, 1872 and who would issue such certificate in such cases"*, it is to inform you that as per office records available, no such demand for certificate u/s 65B (4) of the Indian Evidence Act has arisen with regard to the authenticity of electronic records.

Point No.(2) As far as point No. (ii) of Grounds of Appeal is concerned, vide RTI reply dated 12.02.2024 your goodself were apprised of the fact that the performance appraisal by officer as well the comments of the reporting and reviewing officer is done through the SPARROW portal which is an online system managed by National Informatics Centre (NIC) which is under the control of the Government of India. In this regard, it may be noted that the order finalizing the representation made by Shri Abhimanyu Singh Yadav, Addl CIT for period from 22-11-22 to 31-03-2023 was uploaded on the portal after following due office procedure.

6. In view of the above discussions & findings, I proceed to pass the following order:

ORDER

The present appeal is disposed off accordingly.

7. In case the appellant wishes to file an appeal against this order, he may do so within 90 days of the receipt of this order, before the **Central Information Commission** at the following address:-

Central Information Commission,
Room No.305, 2nd Floor,
'B'Wing, August Kranti Bhawan,
Bhikaji Cama Place,
New Delhi – 110 066.

-Sd-
(BHOLA RAM DEWASI)
Addl. Commissioner of Income-tax(HQ)(Admin.) &
First Appellate Authority.

Copy for kind information to:-

1) Shri Abhimanyu Singh Yadav, Room No. 113, Aaykar Bhawan, Race course, Ring Road, Rajkot, Gujarat, PIN – 360001(email abhimanyu.singhyadav@gmail.com)

2) The DCIT (HQ) (Admin.) & CPIO, Ahmedabad

Addl. Commissioner of Income-tax (HQ)(Admin.) &
First Appellate Authority